

Single Taxers of California Endorse the "Review" in Resolutions

THE following resolution was passed unanimously at a meeting of the Los Angeles League, jointly with the Equity Tax League of California on March 1. There were present the representative members of both leagues, including Judge Robert L. Hubbard, Mr. and Mrs. de Mille, John J. Abramson and between thirty and forty members of the two associations. We thank our friends for this expression of their endorsement and appreciation of the REVIEW and the work of its editor.

WHEREAS, in view of the fact that for many years the NATIONAL SINGLE TAX REVIEW has been recognized as the leading exponent of the Single Tax philosophy on the American continent under the management and editorship of Joseph Dana Miller, whose fundamental grasp of the philosophy of Henry George, and whose broad-minded, liberal and editorial capacity is universally unquestioned, and

WHEREAS, there seems to have arisen some doubt as to the possibility of financially maintaining the said SINGLE TAX REVIEW up to its highest standard of efficiency in the past, be it

RESOLVED, that it is the sense of the Los Angeles Single Tax League, comprising in its membership the leading Single Taxers of Southern California, including the members of the Equity Tax League, of California, that the NATIONAL SINGLE TAX REVIEW, under the splendid management of Joseph Dana Miller, should be formally recognized by the Single Taxers of the United States as the authorized propaganda organ of the National Single Tax Movement, and that everything possible should be done to maintain, strengthen and enlarge the power of its work and the field of its operations.

Continental Solidarity

ECONOMICO-SOCIAL BASES. NEW ARGENTINE INITIATIVES

(The following is a translation of an article published under the above heading in the August and September issues, 1915, of the handsome illustrated magazine, *La Ilustracion Argentina*, and also incorporated in the official Album distributed by the Argentine Government, in commemoration of the famous A. B. C. Convention.)

THE contrast between Saxon America and Latin America, with regard to their political groupings, has been the favorite theme of legions of orators and writers.

The two great federations of Canada and the United States are, indeed, a living reproach to the political incapacity of the Latin-American world, which still presents the spectacle of a loose and disordered mosaic of political fragments scattered over a continent and a half.

In the political field, the recent A. B. C. Convention—an event celebrated in this publication—reveals a well-defined tendency toward that larger synthesis, whose pacific

evolution is already foreshadowed on the political horizon of South America. Already may be discerned the large lines of its finality as a Continental Federation.

Among the many factors collaborating toward this South American harmony and consolidation, diplomatic conventions are not always the most effective and durable. When these (*i.e.*, the political conventions) do not arise from realities of sentiment and interest, they are at times even prejudicial, causing jealousy and anxieties until then non-existent.

We believe, nevertheless, that the present A. B. C. Convention, if it did not really have its origin in the popular consciousness of the community of interests, is, notwithstanding, a happy projection of realities of fact. But it runs the danger of all advance guards, of suffering ambushes and expending its force in useless efforts. It is necessary that the main body of the army advance, which means, in the present case, that we must bring forward into line the real economic interests. These, by their irresistible mass, must overcome the last obstacles to the unifications of the sentiments and ideals of the Latin-American peoples, thus making it possible to realize in one splendid political federation the glorious and legitimate dreams of the mother race.

Special significance attaches in this connection to the Congress of Social Sciences announced for next year, 1916, by the Argentine Government. In it will be discussed subjects of common interest for the Latin-American nations; and as a corollary undoubtedly will arise other conventions, continental in scope, affecting the associate life (*vida de relacion*) of the peoples, that life which is no longer limited by political frontiers. We shall see the rise of many affinities and forces of attraction: new currents of sympathy springing from common interests.

The full exposition and intelligent comprehension of the social and economic facts of our continental life will, beyond any doubt, be fertile in transcendental initiatives.

We can already cite one such initiative. There has been formed in Buenos Aires a South American Single Tax Committee, composed of persons of considerable influence in the Argentine, Uruguay, Bolivia and Brazil, and which will shortly include representatives of the remaining Latin-American nations.

The extraordinary movement toward economic liberty, so successfully inaugurated in the extreme North of this hemisphere—in Canada—and a similar movement in the vigorous Australian democracy, have doubtless inspired the formation of the South American Single Tax Committee, whose programme is enunciated in the following articles:

1. To initiate, slowly and methodically, in each and all of the nations of South America, the reform of the present tax regime, by promoting the adoption of the Single Tax on land values and the emancipation of capital and labor from all the taxes that now restrict their ample development.

2. To promote the organization of one or various Committees or Leagues in each nation for the active propaganda and diffusion of that economic ideal, and to propose its

adoption by the municipalities and the Provincial and National Congresses.

3. To promote the translation, publishing and distribution of books and pamphlets suitable for the propaganda of these doctrines.

4. To promote a South American Congress in Buenos Aires in 1916 and in other centres for succeeding years.

5. To promote the establishment of a consulting library in Buenos Aires and other centres of South America.

6. To establish a South American Review for the documentation of the movement.

7. To promote in the universities the study of this reform.

8. To promote the interchange of lecturers between the South American Republics.

9. To study and promote the reduction and abolition of Customs Tariffs between South American countries.

For each unit in this great latent Federation of South America, the problem planted by the South American Single Tax Committee is of capital importance.

And in proportion as its solution progresses, and in more and more vitalizing currents is felt the pulse of the generous currents of a common economic life, then upon sure and enduring bases will be established our continental solidarity.

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We have read many interesting appreciations of South America. But it is evident we shall never understand our South American neighbors unless we take into account the very legitimate and praiseworthy aspirations and activities revealed in the above document.

The recent Free Trade treaty between the Argentine and Paraguay; the negotiations under way for similar treaties with the other adjoining countries, Chile, Bolivia, Uruguay and Brazil; the action of the Argentine government in stopping further sale of public lands and offering them only on lease; the land tax legislation adopted by the Provinces of Buenos Aires and Cordoba; and the land tax bill introduced into the National Congress by five of the leading members of the Government Party, are unmistakable signs of a new economic conception and policy outlining itself in the most progressive South American nations, all tending to free production and free trade, two fundamental conditions of internal prosperity and international good will.—EDITOR SINGLE TAX REVIEW,

British Labor Party for Land Value Taxation

FOLLOWING are the resolutions carried at the annual conference of the British Labor Party at Manchester, January 25, 1917:

1. "That the whole system of land taxation should be revised so that effect should be given to the fact that the land of the nation, which has been defended by the lives and sufferings of its people, shall belong to the nation and be used for the nation's benefit.

2. This Conference, recognizing that the huge national expenditure, caused by the war, has to be met by increased taxation, declares that those who claim the ownership of the land of the country should be required to make a special contribution towards its defense. It therefore calls upon the government to impose a direct tax on land values in the next budget, and, to enable this to be done, to use the powers conferred by the Defence of the Realm Act to compel all owners of land to furnish an immediate declaration of the present value, extent, and character of all land in their possession.

"This Conference affirms that such a tax, in addition to providing a large amount of revenue, would open up the land to the people, increase the production of home-grown food, and thus materially reduce the prevailing high cost of living, tend to raise wages, and lessen the evil of unemployment which threatens at the close of the war."

Land Tax Policy of the Sao Paulo Government, Brazil

IN his financial statement before the Sao Paulo State Congress, at the close of the sessions of 1916, the Finance Minister, Dr. J. Cardoso de Almeida, made the following declaration of policy, with special reference to the new Land Tax which he had incorporated into the budget of 1917:

"The Land Tax, already introduced, may furnish valuable material for the complete reform of our present tax regime.

"Giving all its attention to this problem, the government commissioned Dr. Luiz Silveira, a high functionary of the Secretary of Agriculture, to study the methods adopted in the Argentine Republic and Uruguay, for collecting this tax. In the excellent report* presented by Dr. Luiz Silveira, he expresses with clearness and judgment the result of his observations and studies.

"It is demonstrated in this work how the causes of the small success of the Land Tax in some States of Brazil and in various countries have been overcome by means of an ingenious method of valuation and registry, which provides a sure and equitable collection and a good return.

"The subject is being carefully studied here; and in a short while the government will be enabled to propose to the competent authority the measures necessary for a good and regular collection of the Land Tax, which is destined to replace, to manifest advantage, the tax on exports and to serve as the basis of the reform of our tax system."

"THE Land Tax is finally paid by the increased production which it promotes."

DR. ELEODORO LOBOS

Ex-Minister of Agriculture, Argentine Republic.

*"The Land Tax in the Republics of the River Plate," by Dr. Luiz Silveira. This important work is reviewed elsewhere in this issue.—EDITOR.